



Application for Approval as a Sustainability Assurance Service Provider

Application for Sustainability Assurance Service Provider

Individuals who are approved as statutory auditors by CPA Ireland before 1 January 2026, can avail of transitional provisions for authorisation as a **Sustainability Assurance Service Provider (SASP)** subject to undertaking appropriate CPD to acquire the necessary knowledge of sustainability reporting and the assurance of sustainability reporting.

This form should be completed by an individual who is approved by CPA Ireland as a statutory auditor and wishes to apply to CPA Ireland for approval as a **SASP, as provided for by the Corporate Sustainability Reporting Directive (CSRD)**.

It is noted that transposition of the CSRD in Ireland is in progress and the requisite powers to carry out approval functions are not yet provided for.

SECTION 1: PERSONAL INFORMATION

Full Name:	_____	Title:	_____
Membership No./ ID No.:	_____		_____
Date of Birth	_____	Contact Telephone No:	_____
Contact Postal Address:	_____ _____ _____		
Contact Email Address:	_____		

SECTION 2: STATUTORY AUDITOR DETAILS

1. Details of approval as a statutory auditor;

Are you currently approved by CPA Ireland as a statutory auditor? Yes No

2. If yes, please advise details of your audit firm as follows;

- Name of statutory audit firm: _____
- Audit Registration Number (ARN):

- Address of statutory audit firm:

3. Please tick one of the following to describe your current status:

- Member of CPA Ireland, holding a CPA practising certificate with audit qualification and approved by CPA Ireland as a statutory auditor
- Member of another Recognised Accountancy Body with a practising certificate with audit qualification from this body and approved by CPA Ireland as a statutory auditor and an affiliated partner
- Member of another Recognised Accountancy Body with a practising certificate with audit qualification from this body and approved by CPA Ireland as a statutory auditor and a Responsible Individual (employee in firm)
- Other (please outline details below):

SECTION 3: APPROVAL AS A SUSTAINABILITY ASSURANCE SERVICE PROVIDER

I wish to be approved by CPA Ireland: *(tick as appropriate)*

4. To act as a Sustainability Assurance Service Provider (SASP) in accordance with the CSRD
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SECTION 4: SIGNATURE

I confirm that the information contained in this application is accurate and complete to the best of my knowledge and belief.

Signature:

Date:

SECTION 5: FIRM DETAILS

1. Date you intend to commence:

2. Firm's Name:

3. Office Address

Head office address:

Telephone No:

Website:

Email Address:

4. Branch office:

Office address:

Telephone No:

Email Address:

SECTION 6: PROFESSIONAL INDEMNITY INSURANCE

I detail below the name of my insurer and policy number;

Insurance Company:

Policy Number:

SECTION 7: OTHER QUALIFICATIONS

Please list any other qualifications/authorisations you hold:

Have you applied to another recognised body for approval as a SASP?

Yes

No

If yes, please state:

Name of Recognised Accountancy Body:

Date of Application:

Result of Application:

If your application was unsuccessful, please give details:

Please note that the Registration Committee may conduct regulator to regulator checks with other Recognised Accountancy Bodies.

SECTION 8: CONTINUING PROFESSIONAL DETAILS

Individuals who are approved as statutory auditors by CPA Ireland before 1 January 2026, can avail of transitional provisions for SASP authorisation subject to undertaking appropriate CPD to acquire the necessary knowledge of sustainability reporting and the assurance of sustainability reporting, including the following subjects in respect of the assurance of sustainability reporting¹:

- Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting;
- Sustainability analysis;
- Due diligence processes with regard to sustainability matters;
- Legal requirements and assurance standards for sustainability reporting.

The relevant CPD can consist of both structured and unstructured learning. CPA Ireland expects a SASP applicant to have undertaken a minimum of 60 hours of study, a portion of which should be structured, during the two years prior to application.

DATE	ACTIVITY <small>(If a course/webinar, please specify supplier and title)</small>	SUBJECT MATTER		CPD Hours	
		Subject Matter – include a brief description of the topics covered	Subject Category: <small>(tick appropriate category in each case – more than one category may be applicable to a single CPD activity)</small>	Structured Hours	Unstructured Hours
			<input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics		

¹ The relevant assurance standards for sustainability reporting have not been determined at the time of preparation of this form. Until such time as that determination has been made SASP applicants should provide information in relation to CPD undertaken in relation to the use of assurance standards in the context of sustainability assurance and specify those assurance standards.

DATE	ACTIVITY	SUBJECT MATTER		CPD Hours	
	(If a course/webinar, please specify supplier and title)	Subject Matter – include a brief description of the topics covered	Subject Category: (tick appropriate category in each case – more than one category may be applicable to a single CPD activity)	Structured Hours	Unstructured Hours
			<input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics		
			<input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics		
			<input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics		

DATE	ACTIVITY (If a course/webinar, please specify supplier and title)	SUBJECT MATTER		CPD Hours	
		Subject Matter – include a brief description of the topics covered	Subject Category: (tick appropriate category in each case – more than one category may be applicable to a single CPD activity)	Structured Hours	Unstructured Hours
			<input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics		
			<input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics		
TOTAL HOURS:					

Experiential learning:

SASP applicants may have acquired some of the necessary knowledge of sustainability reporting and the assurance of sustainability reporting via continuing education gained through practical work experience in this area. Where some of your learning has been obtained in this way, please provide details in the table below. Please note that work experience alone is unlikely to provide all aspects of relevant knowledge and some structured CPD should also be documented above.

DATE	ENGAGEMENT DETAILS	Subject category for learning gained on the engagement (tick appropriate category in each case – more than one category may be applicable to a single engagement)	CPD Hours claimed in respect of the engagement (unstructured CPD)
Further guidance is given below on how to complete each example			
Period of time over which the engagement took place. Include start and end dates	<p>Include information describing the engagement:</p> <ul style="list-style-type: none"> • Nature of engagement (sustainability reporting, assurance of sustainability reporting etc) • Sustainability reporting framework (if applicable) • Assurance standards (if applicable) • Your role on the engagement • Hours that you worked on the engagement • Brief description of the work undertaken • Name of firm at which the experience was gained 	<ul style="list-style-type: none"> <input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics 	<p>Note not all hours of practical experience on a sustainability related engagement are CPD. Please include hours of relevant learning gained on the engagement.</p>
		<ul style="list-style-type: none"> <input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics 	

DATE	ENGAGEMENT DETAILS	Subject category for learning gained on the engagement (tick appropriate category in each case – more than one category may be applicable to a single engagement)	CPD Hours claimed in respect of the engagement (unstructured CPD)
		<input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics	
		<input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics	
		<input type="checkbox"/> Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting; <input type="checkbox"/> Sustainability analysis; <input type="checkbox"/> Due diligence processes with regard to sustainability matters; <input type="checkbox"/> Legal requirements and assurance standards for sustainability reporting <input type="checkbox"/> Other relevant sustainability topics	

Other Information:

Please include any other information which you consider is relevant to your CPD record for the purposes of your application for approval as a SASP and which will further demonstrate that you have acquired the necessary knowledge to conduct sustainability assurance work.

SECTION 9: SUSTAINABILITY AUDITOR SERVICE PROVIDER DECLARATION

I confirm that I am:

1. Approved as a statutory auditor by CPA Ireland.
 Yes No

2. Have completed appropriate CPD to acquire the necessary knowledge of sustainability reporting and the assurance of sustainability reporting.
 Yes NO

3. I confirm that if approved as a SASP I agree to take part in appropriate programmes of continuing education in order to maintain my theoretical knowledge, professional skills and values, including, in particular, in relation to sustainability assurance, at a sufficiently high level.
 Yes NO

4. I understand that my activities as a SASP are subject to the provisions of the CPA Code of Ethics related to assurance engagements.
 Yes NO

5. I understand that when performing an assurance engagement as a SASP, that my firm is subject to ISQM1 and any requirements in law or regulation regarding the firm's responsibility for its system of quality management.
 Yes NO

6. I understand that approval as such cannot be granted until such time as the appropriate legislation commences in Ireland and the requisite approval powers are provided for.
 Yes NO

7. I understand that if I surrender my approval as a statutory auditor, or in the event that it expires, is withdrawn or suspended that my approval as a SASP is similarly ceased, expired, withdrawn or suspended.
 Yes NO

SECTION 10: FIT & PROPER ASSESSMENT

Please complete the following questionnaire.
If you answer YES to any of the questions, please give full details on a separate sheet.
The answer will be YES or NO but a YES will need further explanation.

FINANCIAL INTEGRITY AND RELIABILITY

1. In the last ten years has a court in Ireland or elsewhere, given any judgement against you about a debt? Yes No
2. In the last ten years have you made any compromise arrangement with your creditors? Yes No
3. Have you ever been declared bankrupt or been the subject of a bankruptcy court order in Ireland or elsewhere, or has a bankruptcy petition ever been served on you? Yes No
4. Have you ever signed a trust deed for a creditor, made an assignment for the benefit of creditors, or made any arrangements for the payment of a composition to creditors? Yes No

CONVICTIONS OR CIVIL LIABILITIES

Note: *There is no need to mention offences which are spent for the purpose of the Rehabilitation of Offenders Act 1974 or offences committed before the age of 17 (unless committed within the last 10 years) and road traffic offences that did not lead to disqualification or prison sentence.*

5. Have you at any time pleaded guilty to or been found guilty of any offence? If so, give details of the court which convicted you, the offence, the penalty imposed and the date of conviction. Yes No
 6. In the last five years have you, in Ireland or elsewhere, been the subject of any civil action relating to your professional or business activities which has resulted in a finding against you by a court, or a settlement being agreed? Yes No
 7. Have you ever been disqualified by a court from being a director, or from acting in the management or conduct of the affairs of any company? Yes No
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GOOD REPUTATION AND CHARACTER

8. Have you in the Republic of Ireland, the United Kingdom or elsewhere ever been:

- refused the right or been restricted in the right to carry on any trade, business or profession for which a specific licence, registration or other authority is required? Yes No

 - investigated about allegations of misconduct or malpractice in connection with your professional activities which resulted in a formal complaint being proved but no disciplinary order being made? Yes No

 - the subject of disciplinary procedures by a professional body or employer resulting in a finding against you? Yes No

 - reprimanded, excluded, disciplined or publicly criticised by any professional body which you belong to or have belonged to? Yes No

 - refused entry to or excluded from Membership of any profession or vocation? Yes No

 - dismissed from any office (other than as Auditor) or employment or requested to resign from any office, employment or partnership? Yes No
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▪ reprimanded, warned about future conduct, disciplined or publicly criticised by any regulatory body, or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity? Yes No

▪ the subject of a court order at the instigation of any regulatory body, or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity? Yes No

9. Are you currently undergoing any investigation or disciplinary procedures as described in 8 above or are you the subject of any condition imposed by another Regulator e.g. a hot file review condition? Yes No

SECTION 11: CONFIRMATION BY FIRM

Please complete this section where you propose to engage in sustainability assurance activities on behalf of an already existing statutory audit firm either as a partner in the firm or as an employee. This is not required where you intend to operate as a sole practitioner.

To be completed by the Compliance Principal in the firm:

I confirm that the individual named in this application will be authorised to engage in sustainability assurance activities in his/her name on behalf of the firm conditional upon approval by CPA Ireland. I confirm that the information contained in this form is a true and accurate statement of the applicant's circumstances.

Signature of Compliance Principal:

Date:

Name (BLOCK CAPITALS):

Professional body:

FORMAL APPLICATION FOR APPROVAL AS A SUSTAINABILITY ASSURANCE SERVICE PROVIDER

To the Registration Committee of the Institute of Certified Public Accountants in Ireland.

I hereby apply for approval as a Sustainability Assurance Service Provider.

I warrant, if approved, that as long as I remain a statutory auditor approved by the Institute, I will observe the Practice and Audit Regulations of the Institute made from time to time by the Council. I have read the Practice and Audit Regulations, the Code of Professional Ethics, Conduct and Practice, (available on the CPA website at www.cpaireland.ie) and understand the obligations imposed on me by them.

I am aware of my obligations under the Institute's Professional Indemnity Insurance and Continuing Professional Development Byelaws.

I confirm that I will comply with CPA's Code of Ethics.

I confirm that I will comply with the requirements of relevant anti-money laundering legislation and regulations.

I agree to be bound by the procedures, rules and guidance, as may be issued from time to time by IAASA in the exercise of its Statutory Functions.

In the context of applying for approval as a sustainability assurance service provider the following confirmations also apply:

I confirm that the information attached to this application is an accurate reflection of my circumstances.

I confirm that if granted approval as SASP I agree to take part in appropriate programmes of continuing education in order to maintain my theoretical knowledge, professional skills and values, including, in particular, in relation to sustainability assurance, at a sufficiently high level.

I warrant that I have truthfully and fully answered the questions in this application.

I hereby authorise the Institute of Certified Public Accountants in Ireland to take up such references and make such enquiries as are necessary to consider this application.

Please note that the Registration Committee may conduct regulator to regulator checks with other Recognised Accountancy Bodies.

Signature:

Date:

Name (BLOCK CAPITALS):

DATA PROTECTION

The Institute of Certified Public Accountants in Ireland (CPA Ireland) will use the information contained in this form together with any other information otherwise furnished by you or by other third parties for the purposes of processing this application; managing and administering your membership; and generally for the performance by the Institute of its regulatory, supervisory and statutory functions, as more fully described in the Institute's Privacy Policy which explains your rights in relation to your personal data. You acknowledge you have read and understand the <https://cpaireland.ie/Privacy-Policy>.



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